

පාර්ලිමේන්තු ප්‍රකාශන මාලා අංක 492
ආයතනයේ නම - නැගෙනහිර පළාත් සභාව

**පාර්ලිමේන්තුවේ රජයේ ගිණුම් කාරක සභාව විසින් සභාගත කරන ලද වාර්තා
සම්බන්ධයෙන් ස්ථාවර නියෝග අංක 119 (4) යටතේ ගරු අමාත්‍යවරයාගේ නිරීක්ෂණ හා
ගනු ලබන පියවර**

පාර්ලිමේන්තුව වෙත ඉදිරිපත් කිරීම

பாராளுமன்ற வெளியீட்டுத் தொடர் இலக்கம் - 492
நிறுவனத்தின் பெயர் - கிழக்கு மாகாணசபை

பாராளுமன்றத்தின் அரசு கணக்குக் குழுவினால் முன்வைக்கப்பட்ட அறிக்கை தொடர்பாக நிலையியற் கட்டளை இலக்கம் 119(4) இன் கீழ் கௌரவ அமைச்சரின் அவதானிப்புக்களும் மற்றும் அது தொடர்பாக எடுக்கப்படும் நடவடிக்கைகளும் பாராளுமன்றத்திற்கு சமர்ப்பித்தல்

Parliamentary Series No 492
Name of the institution – Eastern Province Council

Submission of observation of Hon Minister and steps taken with regard to the reports tables by the Committee on Public Accounts in term of Standing Order No 119(4)

Eastern Provincial Department of Internal Audit Part 1: 84.00 Register of Internal Audit queries was not maintained on up to date basis. Ad hoc Sub Impress (advance) Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Bank reconciliation statements had not been prepared, certified and submitted for audit on the due date. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The balances in arrears exceeding 1 year had not been settled.	• It is being updated now. • It is being updated now. • In future, actions will be taken regarding the Payroll system password according to the State Account Circular No: 171/2004. • This matter has been rectified since 2024. • Presently, it is being prepared and submitted on the due date. • This matter has been rectified.
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Part 2 : 59.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The institution had not identified three main performance indicators in relation to the functions of the institution	• A special unit has been established by the Hon. Governor of Eastern Province with a 24 hour hotline. Hotline No (+94) 026-7500500 • Presently, relevant trainings are being provided to the officers. • Actions have been taken since 2024. • Less number of trainings were conducted in that year due to the economic crisis in the country. Presently, officers are being released for sufficient number of trainings. • Actions have been taken to identify performance indicators of the institution.
Eastern Provincial Council Secretariat In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every threemonths. Internal audit programme had not been prepared at the beginning of the year	• Necessary instructions have been issued to the relevant officers to change the passwords of the software system once in every three months in compliance with the provisions of State Accounts Circular No. 171/2004.

after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. The required number of Audit and Management Committee meetings had not been held per year. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled.	• Action has been taken to prepare the Internal Audit Programme annually in consultation with the Auditor General and to implement the audit activities accordingly. • Arrangements have been made to submit copies of all Internal Audit reports to the Auditor General regularly in terms of Provincial Financial Regulations. • Instructions have been issued to the relevant officers to take immediate action on the recommendations made by the Board of Survey and to submit progress reports regularly. • Action has been taken to maintain and submit daily running charts and monthly summaries of running charts of all vehicles to the Auditor General on a regular basis. • Necessary instructions have been given to maintain the log books of all vehicles properly and on an up to date basis. • Officers have been informed to settle all ad hoc sub imprest within the prescribed period of 14 days in terms of Provincial Financial Regulations. • Action has been taken to conduct Audit and Management Committee meetings regularly as per the prescribed requirements.
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	• Necessary instructions have been issued to ensure expenditure commitments are made within the approved provisions and to avoid exceeding the available balances at the end of the year. • Action has been initiated to identify and settle long outstanding balances in arrears and to monitor such balances continuously to avoid delays in settlement.
Part 2 : 62.00 All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. A senior officer of the institution had not been named for the preparation of	• Necessary instructions have been issued to all officers to submit their declarations of assets and liabilities within the prescribed period. • Action has been taken to inform the relevant authority regarding the officers who have failed to submit declarations of assets and liabilities in terms of the relevant regulations • Arrangements have been made to upgrade the official website by introducing facilities for the public to submit complaints, suggestions, and commendations • Action has been taken to prepare a Human Resource Plan in accordance with the provisions of Public Administration Circular No. 02/2018. • Necessary arrangements have been made to provide at least 12 hours of training opportunities annually for more than 50% of

human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	the staff members as specified in the Human Resource Development Plan. • A senior officer has been assigned responsibility for the preparation of Human Resource Development Plans and the implementation of capacity and skill development programmes • Action has been taken to improve the implementation of planned training programmes and to increase the training opportunities provided to officers.
Eastern Provincial Department of Education Part 1: 68.00 The Advance Accounts of Provincial officers had not been submitted within the due dates. Reconciliation statement for deposits had not been submitted within the due dates. The Fixed Assets Register had not been maintained on up to date basis. Monthly account summaries had not been prepared and submitted to the Provincial Treasury Department before the due date. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, thesecond and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year	• Due to the delay in receiving the from the 17 Zonal Education offices under the Department of Education, we were unable to submit them to the concerned department. In the Future, steps will be taken to send the reports to the concerned department. • We were unable to submit the Quarterly reports from the 17 Zonal Education Offices under the Provincial Department due to delays. Steps will be taken to send them before the specified date in future. • Steps have been taken to record fixed asset records in the register. • We were unable to submit the quarterly reports from the 17 Zonal Education Offices under the Provincial Department due

after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Action was not taken with regard to expired deposits in accordance with Provincial Monetary Rules. There had been instances where answering audit queries had been delayed for more than one month. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit	to delays in receiving them. In future, steps will be taken to send them before the specified date. • The password is currently being changed systematically. • The Internal Audit Division in not located in our office and the Internal Audit Division is Located in the Chef secretary office . • Being done in the right manner and at the right time. • It is currently happening properly.
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Part 2 : 81.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. Recommendations indicated in the Auditor General's Report had not been implemented.	• It is currently happening properly. • The audit queries received by our department are forwarded to the Zonal Education Offices, and the Zonal Education Offices are forwarded to the schools to get answers to the queries. • The reason is the delay. All the balances have been settled.
Eastern Provincial Deputy Chief Secretary's Office (Finance) Part 1: 91.00 The Fixed Assets Register had not been maintained on up to date basis. Annual action plan had not been prepared. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. The balances in arrears exceeding 1 year had not been settled.	• Non-financial assets are maintain in the Assets Management system of EPC and from 2026 same has been started to maintain through CIGAS • Annual action plan has been prepared and every year it is furnished for the Secretariat. • Action taken to appoint one officers for Internal audit work under the direct supervision of the Head of Institution and report will send as per Provincial Financial Regulations • Vehicle lease payment to the bank has shown as advance payment due to the lack of imprest for the CBG during the year 2023 and it has settled in the beginning of the year 2024.
Part 2 : 62.00 A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. The audit	• Human Resource Development Plan has prepared and Chief Management Service officer has assign for preparation of human resource development plan and to implement capacity and skills development programmes of the Secretariat. • The audit opinion about the accounts of the Deputy Chief Secretary's Secretariat-Finance, Eastern Province was a qualified opinion. • Following are the identified main performance indicators in relation to the function of the institution

opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution.	• Development of Effective, accountable and transparent financial institutions. • Mobilization of resources for effective service delivery. • Revenue collection and monitoring utilization of financial resources.
Eastern Provincial Department of Local Government Part 1: 91.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.	• Now the third passwords of the software system has been changed in every three months • Now we have replied the audit queries within the period • The action has been taken to recover the loan balance of Mrs V.Jeyaraj who deceased from the Department of Pension
Part 2 : 64.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• At present we maintain a website that Public can lodge complaints and commendations • We plan the extent the training opportunity grant up to 100% through the MDTU, Eastern province • Qualified Opinion had been given for the year 2023 and 2024

Eastern Provincial Deputy Chief Secretary (Administration) Part 1: 87.00 Annual action plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit.	• The Annual Action Plan has now been prepared and is being submitted annually to the Secretariat. • An officer has been assigned responsibilities related to Internal Audit in addition to routine duties. Necessary action has been taken to prepare the Internal Audit Programme and submit Internal Audit Reports within the stipulated time frame. • Responses to audit queries received are now being submitted within the prescribed time frame. Measures have also been taken to ensure timely responses in the future. • Action has been initiated to obtain approval for a new cadre position for a Development Officers based on the Secretariat's operational requirements. In addition, excess Office Employees Service (OES) staff are being utilized to address the shortage of Bungalow Keeper positions.
Part 2 : 68.00 Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	• A mechanism has been developed to ensure training opportunities are provided to all staff members in accordance with the provisions of Public Administration Circular No. 01/2018.

Eastern Provincial Office of the Chief Secretary Part 1: 85.00 Annual action plan had not been prepared. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.	• The annual action plan for the year 2026 has been prepared • The Board of survey reports for the year of 2023 has been sent to National Audit Office. Action taken to furnish the report on time. • Auction was conducted on 05.10.2024 as per the recommendation of the Board of survey • Daily running charts and monthly summaries of running charts for the year of 2023 has been sent to National Audit Office. Action taken to furnish on time. • Action taken to send the reply for the Audit query before due date. • VOP had served to the Ms.I.Nalayini , Management Assistant with effect from 29.09.2008. • We have initiated the actions to recover balance amount of Rs. 129,757.51 from the officer
Part 2 : 71.00 A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• The Human Resource Plan for the year 2023 was prepared and the Human Resource plan also prepared for the year 2026. • In reality, we received a Qualified Audit Opinion from the Auditor General in his report for the year 2023.
Eastern Provincial Department of Sports Part 1: 87.00 Register on Loses had not been maintained on up to date basis. No actions had been taken for the recommendations on excesses and shortages & other recommendations	• Register on loses had been updated. • No shortage And excess included to inventory book 2023 • There were delays in preparing some documents and steps were taken to prevent this from happening in the future. • A second reminder has been sent and advice is being sought from the Legal Department.

revealed by the Board of surveys. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.	• The appointment of staff exceeding the limit has been forwarded to the Department of Management Services for approval.
Part 2 : 71.00 A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• The implementation and progress of the Human Resource Development Plan will be closely monitored to ensure compliance with the prescribed requirements and to further strengthen the knowledge, skills, and competencies of the staff. • Necessary measures have been taken to increase staff participation in training activities and to ensure that more than 50% of staff receive a minimum of 12 hours of training annually. • The performance agreement for the year 2023 was not drafted and action will be taken in the future. • The Administrative Officer of the institution has been designated as the Senior Officer for the preparation of human resource development plans and the implementation of capacity and skill development programs. • A Human Resource Development Plan has been prepared for the current year, and the institution will implement the planned training programs in accordance with the approved plan. All staff members are continuously encouraged to participate in training programs conducted by the Management Development Training Unit (MDTU) and other relevant training institutions.

Eastern Provincial Deputy Chief Secretary's Office (Engineering Services) Part 1: 98.00 The revenue that was collected had not been reimbursed in terms of respective provisions.	• All revenue collection received by our department has been send to the provincial Treasury through monthly summary and approval of reimbursement has not been granted to our department
Part 2 : 60.00 A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• Due to the fuel crisis problem prevailing in the country in 2023, many officers were not interested in participating in the training. However, officers working in our office received 328 hours of training during this period. • In the future, other officers will also be encouraged to participate in training courses.
Eastern Provincial Ministry of Education, Cultural Affairs, Sports and Youth Affairs Part 1: 78.00 It is observed that there had been instances where internal audit queries had not been replied within a period of a month. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. No actions had	• Action to be taken to replied the internal Audit queries within the time period. • Action taken to be send the copies of internal Audit report send to the Auditor General. But unfortunately the internal Audit report was not received yet. • Auction sale was done in the last year. And Board of survey recommendations were implemented. • 2024 onward Daily running charts and monthly summaries of vehicles send to the Auditor General on regular basis.

been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. There had been instances where answering audit queries had been delayed for more than one month. Therequired number of Audit and Management Committee meetings had not been held per year. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.	• Action to be taken to settle the sub imprest within 14 days. Registers are maintained and instruction are given to all staffs strictly to settle the sub imprest within the time limit. • Take the time to collecting details from zonal education office and now minimize the delay to answering audit queries. • Now Four Audit Management Committee Meetings conducted by Ministry of Education every year. • Commitment register was maintained by the Accounts branch to maximum utilize the vote without exceed the limits. • Provincial Treasury instruct to all the department & Ministries when The staff transfer to other local government entities they must settle the loan balance. • Requesting Department of Management Service to revise the MSD approved cadre.
Part 2 : 80.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution	• Creating and upgrading the websites to give the facilities to public for lodge complaints or commendation. • Action to be taken to conduct the training programme to staff or ensure the training facilities in MDTU to participate the necessary training opportunities for their career development. • Now the Human Resource Manager was appointed and The training opportunities for all staff was planned to conduct in every year. • Take the Maximum effort to get the unqualified opinion and implement the recommendation mentioned in financial statement and instruct to all staff following the Financial regulation properly.

had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	
Eastern Provincial Public Service Commission Part 1: 87.00 The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first password related to the government payroll software package was not used only by the accountant or by an authorized staff officer. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Log books on all vehicles were not maintained on up to date basis. There had been instances where no actions had been taken as per the provisions in Provincial Financial regulations for accidents and damages on motor vehicles. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Staff had been attached/recruited exceeding the approved limit.	• The fixed assets register is being maintained on up to date basis since 2024. • The payroll software system has been updated from 4.2 to 7.1 in 2025 and it is being maintained according to the above circular whereas the password is being used by the authorized staff officer. • After the updating of the software, the password is being changed every three months. • This matter has been rectified since 2025. • Internal Audit Reports were being submitted to Auditor General since 2025 in terms of Provincial Financial Regulations. • This matter was rectified since 2024 with proper supervision. • Actions regarding the accidents and damages of some vehicles that were in this office in 2023 were taken as per the provisions in Provincial Financial Regulations and transferred to other offices according to the instructions of Chief Secretary of Eastern Province. • This matter was rectified since 2024 within one month. • There were some excess Development Officers in Eastern Province. But these officers were not recruited by this office. The Central Government had recruited Development Officers and attached to the Provincial Council as excess cadre. A request has been made to the Department of Management Services to increase the cadre approval of this post.

Part 2 : 71.00 A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• The human resource plan had not been prepared according to P.A. Circular No: 02/2018. But it has been prepared since 2025 according to P.A. Circular No: 02/2018(I).
Eastern Provincial Governor's Secretariat Part 1: 92.00 The Leave Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests issued as per provincial Financial	• Action has been taken. Do update leave Register 2023 (General 190) by 15.05.2026. • I hereby inform that, in accordance with Circular 171/2004, the first, second, and third passwords of the computer system have been changed once in every three months and recorded in the register • I hereby inform that copies of the internal audit reports have been submitted to the Assistant Auditor General within the relevant period. • I hereby inform that the vehicle running chart/log book for the year 2023 (General 268) has been duly filled and submitted to the Assistant Auditor General in the month of January 2024. • I hereby inform that no vehicle used for official purposes during the year 2023 was disposed or sold. • I hereby inform that although advances issued in accordance with financial regulations should be settled within 14 days,

regulations were not settled within a period of 14 days. Staff had been attached/recruited exceeding the approved limit.	some advances were not settled on the due dates mentioned. However, they have subsequently been settled and action has been taken in accordance with financial regulations with no such delays • I hereby inform that, due to the absence of the Provincial Council during the year 2023, officers from other offices were attached and assigned duties in order to carry out all activities continuously without interruption under the supervision of the Governor.
Part 2 : 67.00 Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• I hereby inform that although performance agreements for officers had not been prepared by us in accordance with the circular for the year 2023, the relevant circular for the year 2024 was cancelled and therefore no further action was taken by us. • Mr. A.G. Theventhiran had been appointed as the responsible officer to prepare human resource development plans and implement programmes to improve the skills and competencies of officers.

Eastern Provincial Ministry of Road Development, Land & Land Development, Skill & Vocational Development, Women Affairs and Water Supply Part 1: 96.00 Register on Loses had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.	• Action has been taken to maintain this register properly • Action has been taken to change the Password of the software system regularly • Action has been taken to prepare and sent the internal audit report to auditor general from 2026
Part 2 : 65.00 There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	• Action has been taken to prepare and maintain such a register. • The website maintained on behalf of the Eastern Provincial Council by the Office of the Deputy Chief Secretary (Planning), Eastern Province is currently being utilized by this Ministry. As the required facilities for submitting public complaints and suggestions are not presently incorporated into the said website, necessary actions has been taken to include such facilities. • Action has been taken to implement the Citizen charter • Necessary measures will also be taken to inform all staff members regarding training programs and to direct them to participate in such training.
Eastern Provincial Chief Ministry Part 1: 92.00	• There were no losses reported in 2023, therefore, the register was not in use. However, the register has now been established and maintained.

Register on Loses had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Log books on all vehicles were not maintained on up to date basis. Ad hoc sub imprests issued as per provincial Financial regulations were not settled within a period of 14 days. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued.	• Passwords for the software system are now being changed regularly every three months in compliance with the circular. • The submission of internal audit reports to the Auditor General is currently in progress. • Logbooks for all vehicles have now been properly updated and maintained. • Advances are now issued within the prescribed limits and are being properly settled within 14 days after completion of the relevant activities.
Part 2 : 72.00 Performance agreements covering the entire staff had not been drafted or entered. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%.	• Effective capacity building programme draft agreements covering all officers have been prepared starting from 2024, and planned training programs are now being effectively implemented.
Eastern Provincial Ministry of Agriculture, Irrigation & Fisheries, Animal Production & Health, Agrarian Development, Inland Fisheries & Environmental Affairs Part 1: 92.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where answering audit queries had been delayed for more than one month.	• Internal Audit plan for the year was tabled in the 4th quarter Audit & Management Committee meeting in 2022 of the Ministry of Agriculture, Eastern Province. • We received 02 queries from National audit Office in 2023 and answered all audit queries on time. Herewith I attached the copy of the audit query register.

Part 2 : 74.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• The audit opinion about the accounts of the Ministry of Agriculture, EP was a qualified opinion.
Eastern Provincial Department of Indigenous Medicine Part 1: 94.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	• Arrangements have been made to change the first second and third passwords of the software system once every three month in terms of State Accounts Circular No 171/2004 dated 11.05.2004 Further, the Internal Audit Programme is now being prepared at the beginning of each year after consultation with the Auditor General in compliance with the relevant requirements. Action has also been taken to submit the Board of Survey Reports to the Auditor General in accordance with the Provincial Financial Regulations in addition attention has been drawn to improve budget estimation and expenditure planning in order to avoid total savings of provisions allocated for expenditure items in future.
Part 2 : 73.00 All officers had not submitted their declarations of assets and liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the	• All officers have now been informed and instructed to submit their declarations of assets and liabilities without delay, and steps have been taken to ensure compliance with the relevant circulars and regulations in future. Action has been taken to upgrade the official website of the institution by including facilities for the public to lodge complaints and submit commendations /comments. With regard to human resource development, the Human Resource development plan has now been revised to ensure that at least 50% of the staff members receive a minimum of 12 hours of training opportunities annually. Necessary arrangements have also been made to improve the implementation and monitoring of training

training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	programmes so as to achieve the planned targets effectively. Further, corrective measures and financial management improvements have been introduced in order to address the issues which resulted in the qualified / disclaimed/ unfavorable audit opinion. Attention has been drawn to maintain proper accounting records and strengthen internal controls to avoid such situations in future.
Eastern Provincial Department of Social Services Part 1: 94.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	• In relation to the passwords of the software system has been taken to ensure compliance with the provisions of State Accounts Circular No. 171/2004. The first, second, and third level passwords of the software system have been changed regularly, and records confirm that password changes were carried out during the years 2023, 2024, 2025, and 2026. Relevant officers have been instructed to continue changing passwords periodically in accordance with the circular requirements and to maintain proper documentation of such changes. • Although the Internal Audit Programme had not been prepared at the beginning of the year in consultation with the Auditor General, action has been taken to rectify this matter. The Internal Audit Programmes for the years 2024, 2025, and 2026 have been prepared and submitted to the Auditor General's Department. Furthermore, arrangements will be made to prepare the annual Internal Audit Programme at the beginning of each year after obtaining the necessary consultation and guidance from the Auditor General's Department, in order to ensure compliance with the relevant requirements.

	• The Board of Survey Reports relevant to the year under review had not been submitted to the Auditor General within the prescribed period due to administrative delays. Necessary action has been taken to ensure timely submission of Board of Survey Reports. Accordingly, the Board of Survey Reports for the years 2023, 2024, and 2025 were prepared and submitted to the Auditor General within the prescribed time period. Further, measures have been put in place to avoid administrative delays and to ensure that future Board of Survey Reports are submitted promptly in compliance with the relevant regulations and guidelines. • It was observed that the total provisions allocated for certain expenditure objects had been fully saved. This situation had arisen due to the limitation of activities, delay in implementation of planned programmes, and expenditure control measures adopted during the year. Action will be taken to prepare more realistic estimates and utilize provisions effectively in future.
Part 2 : 74.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution	• It is acknowledged that the official website maintained by the institution does not currently provide facilities for the public to submit complaints or commendations. Necessary arrangements are being made to introduce a feedback mechanism through the website in order to improve public communication and service delivery. ○ Although a Human Resource Development Plan had been prepared, it was not possible to provide a minimum of 12 hours of training per year for more than 50% of the staff due to limitations such as financial constraints, workload requirements, and

had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	limited availability of training programmes. However, action will be taken in future to ensure wider staff participation in training programmes and to achieve the required training targets. ○ Out of the planned training opportunities, less than 50% had been implemented during the year under review due to administrative difficulties, budgetary limitations, and changes in institutional priorities. Necessary measures will be taken to improve the implementation and monitoring of training programmes in future. • • The audit opinion on the financial statements of the institution had been a qualified opinion/disclaimed opinion/unfavorable opinion due to the matters pointed out in the audit report. The institution has already taken steps to identify the shortcomings and corrective actions are being implemented to strengthen the financial and accounting processes in order to avoid such audit observations in future.
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Eastern Provincial Department of Health Service Part 1: 87.00 The Fixed Assets Register had not been maintained on up to date basis. In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account. Staff had been attached/recruited exceeding the approved limit.	At presently (April – 2025) the progress for board of survey report is as follows. Board of Survey & Auction Sale – 2025 <table><tr><th>Ministry/ Dept.</th><th colspan="3">Board of Survey</th><th>Auction Sale</th><th rowspan="2">Remarks</th></tr><tr><th>Date of Completion</th><th>No. of Office</th><th>Completed</th><th>To be Completed</th><th>Completed</th></tr><tr><td>1 .PDHS</td><td>02</td><td>--</td><td>02</td><td>--</td><td>--</td></tr><tr><td>2. RDHS Trincomal &Hospital</td><td>53</td><td>19</td><td>34</td><td>03</td><td>--</td></tr><tr><td>3. RDHS Batticaloa & Hospital</td><td>56</td><td>56</td><td>Nil</td><td>56</td><td>--</td></tr><tr><td>4 .RDHS Ampara & Hospital</td><td>39</td><td>38</td><td>01</td><td>--</td><td>--</td></tr><tr><td>5. RDHS Kalmunai &Hospital</td><td>44</td><td>44</td><td>--</td><td>02</td><td>--</td></tr><tr><td>6. BH- Kaluwanchikudy</td><td>01</td><td>01</td><td>--</td><td>01</td><td>--</td></tr><tr><td>7. BH- Kattankudy</td><td>01</td><td>--</td><td>01</td><td>--</td><td>--</td></tr><tr><td>Total</td><td>196</td><td>158</td><td>38</td><td>62</td><td>--</td></tr></table>	Ministry/ Dept.	Board of Survey			Auction Sale	Remarks	Date of Completion	No. of Office	Completed	To be Completed	Completed	1 .PDHS	02	--	02	--	--	2. RDHS Trincomal &Hospital	53	19	34	03	--	3. RDHS Batticaloa & Hospital	56	56	Nil	56	--	4 .RDHS Ampara & Hospital	39	38	01	--	--	5. RDHS Kalmunai &Hospital	44	44	--	02	--	6. BH- Kaluwanchikudy	01	01	--	01	--	7. BH- Kattankudy	01	--	01	--	--	Total	196	158	38	62	--
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	The vehicles No.PH-5327, PL-4705, NA-4454 are under repair for the particulars period for following details. <table><tr><th>Vehicles No.</th><th>Period</th></tr><tr><td>PH-5327</td><td>- from 02.01.2025 to up to now</td></tr><tr><td>PL-4705</td><td>- from 10.12.2024 to 08.05.2025</td></tr><tr><td>NA-4454</td><td>- from January.2025 to up to now</td></tr></table> Therefore, DRC summary was not submitted to audit for that particular vehicle. Also the vehicle No.YR-7911 is three-wheeler which have not been used for transport purpose from 13.08.2024 up to now 2025. Therefore, DRC summary was not submitted to audit for this vehicle also. Most of the unused vehicle’s registration was not under Chief Secretary, Eastern Province. It is instructed all the RDHS to change the possession of the vehicles in order to given to DCS Engineering service for auction activities. Necessary instruction gives to RDHS Office by the following letters. <table><tr><td>1)</td><td>EP/21/ME/VH</td><td>dated 02.11.2024</td></tr><tr><td>2)</td><td>EP/21/ME/AM/Gen</td><td>dated 01.04.2024</td></tr><tr><td>3)</td><td>EP/21/EJ/Gen</td><td>dated 14.12.2023</td></tr></table>	Vehicles No.	Period	PH-5327	- from 02.01.2025 to up to now	PL-4705	- from 10.12.2024 to 08.05.2025	NA-4454	- from January.2025 to up to now	1)	EP/21/ME/VH	dated 02.11.2024	2)	EP/21/ME/AM/Gen	dated 01.04.2024	3)	EP/21/EJ/Gen	dated 14.12.2023
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2)	EP/21/ME/AM/Gen	dated 01.04.2024																
3)	EP/21/EJ/Gen	dated 14.12.2023																

Part 2 : 83.00 All officers had not submitted their declarations of assets and liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• At present, no revenue is retained in the deposit account without being remitted to the Revenue Account. All revenue collections are directly credited to the Revenue Account. • All staff attached to or recruited by the PDHS are appointed through the Ministry of Health (Line Ministry), Ministry of Health – Eastern Province, the Public Service Commission, and the Provincial Public Service Commission. Therefore, staff attachment and recruitment are not under the control of the PDHS.
Eastern Provincial Ministry of Health, Indigenous Medicine, Social Services, Probation & Childcare and Rural Economy Part 1: 94.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every threemonths. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in	• At present, the first, second, and third passwords of the software system are changed every three months. • Internal audit plan had prepared and submit to the Management Audit Ministry and Auditor General. • At present Internal Audit team has been formed to carry out the Internal Audit activities in Health Institution which are coming under the Ministry of Health, Eastern province. • Action has already been taken. At present, the Board of Survey and auction sales up to the year 2025 have been

provincial financial regulations. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	completed and the relevant reports have been submitted to the Auditor General. • According to the Budget Circular on the Control of Expenditure.
Part 2 : 76.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• At present, the website has been developed and upgraded to provide the public with the opportunity to lodge complaints or submit commendations • Necessary steps are being taken to develop a Human Resource Development Plan to ensure that more than 50% of the ministry staff receive at least 12 hours of training per year for more than 50% of the member of the staff. • “At present, our ministry is undertaking the necessary measures to expand training opportunities by 50% over and above the originally planned programs.” • Our ministry is taking comprehensive steps across all areas—including financial management, administration, planning, public health, and human resource activities—to reduce audit queries and observations, with the aim of obtaining a qualified audit opinion

Eastern Provincial Department of Cultural Affairs Part 1: 95.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	• Action have been taken for this from the 2026. • Action taken to be sent the copies of internal Audit report send to the Auditor General. But unfortunately, the internal Audit report was not received yet. • Condemned vehicles had not been in 2023. • Action have been taken for this from the 2024.04.30. • Action have been taken for this from the 2024.
Part 2 : 76.00 The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. A website had not been created or maintained to provide information about the institute to the public. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the	• Losses are not relevant in 2023. • The maintain website is to create opportunity for the public to call competition and events. • url: https://epcams.lk/ • The training opportunities for all staff was planned to conduct in every year. • Action to be taken to implement in financial statement and instruct to all following the financial regulation properly.

accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	
Eastern Provincial Department of Probation & Childcare Services Part 1: 93.00 In terms of State Account Circular No. 171/2004 of 11.05.2004 the first, the second and the third passwords of the software system was not changed every three months. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally.	• Action has been taken to rectify the issue and ensure compliance in the future. • We will consider in future. • The Board Survey Report for the relevant year could not be submitted on time due to the administrative process of collecting individual reports from 21 units across all three districts. • To solve this issue, we have now implemented an advanced submission schedule for all decentralized units. This measure is currently in effect to ensure that all consolidated reports are finalized and submitted for audit review in a timely manner. Please be informed that all future Board of Survey and auction reports will be submitted within the stipulated timeframes for audit review. • Ad Hoc sub imprest pay with in the approval limits in future. • According to the budget circular control of expenditure.

Part 2 : 78.00 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion	• The web site display contact number and emails and through this we are receiving complaint and providing service • Human Resource Development plan will be prepare in future.
Eastern Provincial Deputy Chief Secretary's Office (Personnel and Training) Part 1: 93.00 Stock Register on consumable goods had not been maintained on up to date basis. Annual action plan had not been prepared. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis.	• The stock register for consumable goods has now been updated and is being properly maintained. • Necessary action has been taken and the Annual Action Plan has now been prepared. • Necessary action has been taken to submit the Internal Audit Reports to the Auditor General. • Necessary action has been taken to regularly submit the daily running charts and monthly summaries of the vehicle fleet to the Auditor General.
Part 2 : 78.5 All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the	• Necessary action has been taken to obtain and submit the Declarations of Assets and Liabilities of the officers concerned.

relevant officers who have not submitted the Declaration of the Asset and Liabilities. The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• Necessary action has been taken and the appropriate authority has now been duly informed regarding the officers who failed to submit their declarations. • Necessary action has been taken and the website has been upgraded to facilitate public complaints and commendations. • The Administrative Officer has been appointed as the Human Resource Development Officer to oversee such plans and programmes. • The institution has received a qualified audit opinion.
Eastern Provincial Department of Road Development Part 1: 93.00 Documents to confirm ownership of all vehicles were not in possession. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Consequent to the utilization of provisions allocated for a vote as per FR 94(1), liabilities were exceeding the provisions that remained at the end of the year. The balances in arrears exceeding 1 year had not been settled. Staff had been attached/recruited exceeding the approved limit.	• Except for 03 vehicles under our department, all other vehicles are registered under the name of the Chief Secretary, Eastern Province. The registration of the aforementioned 03 vehicles is currently under the Ministry of Nation Building. Since that ministry no longer exists, actions are being taken to transfer ownership through the Comptroller. • To auction the unusable vehicles, their valuation has been completed, and all documents have been forwarded to the Secretary, Ministry of Road Development, Eastern Province. • 3. Liabilities were shown under 03 expenditure heads, but the allocation for them was insufficient. Since the regional offices sent the specific bills after the end of the financial year, it was not possible to request additional allocations. However, such errors have been avoided in the current years. • 4. It has been stated that there are loan arrears exceeding 1 year. This outstanding amount belongs to an officer who was transferred from our office to a Pradeshiya Sabha. The loan

	recovery is being deducted monthly and is still being sent to us. • 5. The approved carder for Development Officers in our department was 16, but 26 officers are currently performing duties. There are 10 excess officers. This excess staff serves to cover duties by substituting for 06 vacancies in the Management Service Officers cadre. Additionally, 03 officers are on unpaid foreign leave, and 02 officers are working in other departments on a temporary transfer basis. • Furthermore, this excess staff was provided to us by the Deputy Chief Secretary (Administration), Eastern Province, and was not requested by our department • An Information and Communication Technology (ICT) Assistant is working without the cadre being approved by the Department of Management Services. This appointment was made by the Deputy Chief Secretary (Administration). Since our department belongs to Class 'A', the service of an Information and Communication Technology Assistant is essential. A request has been made by us to approve the cadre for this post. • Additionally, 07 maintenance Laborer worked under the unapproved staff category. Currently, all 07 of them have been transferred to other approved posts: 02 as laborers and the remaining 05 as road laborers. Appointment letters have been issued to them by the Secretary of the Ministry of Road Development.
Part 2 : 79.00 All officers had not submitted their declarations of assets and liabilities. Activities	• Declaration of Assets and Liabilities forms for the year 2023/2024 were submitted by all executive-level officers before June 1, 2024, and are maintained in the department.

related to transfers had been done without completely adhering to the provisions of section 3.8.3 of the Chapter III of the Establishments Code. A methodology had not been formulated to monitor and evaluate the application of citizen/client charter by the institution. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• Along with this, the forms of all executive officers for 2024/2025 are being submitted. Furthermore, forms for 2025/2026 are currently being submitted online by all executive officers. Therefore, measures have been taken to ensure that all executive officers submit this form in the future as well. • 2. The transfer procedures regarding the combined service officers working under the Road Development Department are carried out by the Deputy Chief Secretary (Administration), Eastern Province. Transfer applications are called, reviewed, and transfer orders are issued by them. • 3. The Citizen's Charter is implemented in our department and regional offices. All regional offices have been instructed to review customer satisfaction and take necessary actions regarding it.
Eastern Provincial Department of Co-operative Development Part 1: 98.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	• Action has been taken prepare to internal Audit plan. Copy of the plan attached for the reference. Delay will be avoided in future.

Part 2 : 79.00 The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• • Action has been taken to implement more training to staff in the subsequent years. 20 training programmes were arranged for 100 employees in 2025 which covered more than 50% .
Eastern Provincial Department of Land Administration Part 1: 90.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. There had been instances where answering audit queries had been delayed for more than one month. The balances in arrears exceeding 1 year had not been settled.	• The internal audit program for the year 2023 was prepared in consultation with the Auditor General (Annexure 01), and it is noteworthy that points have also been obtained in the evaluation form of the Public Accounts Committee for the year 2023 (Annexure 02) • All audit queries submitted by the Auditor General for the year 2023 have been responded to within one month (Annexure 03), and points have also been obtained in the evaluation form of the Public Accounts Committee for the year 2023 (Annexure 04). • For loan balances that have remained outstanding and unrecovered for more than one year, the retired Provincial Land Commissioner, Mr. D. D. Anura Dharmadasa, has given his consent by letter to deduct his loan balance from the pension gratuity payable to him (Annexure 05). • Furthermore, Mr. J. A. Hasmi, Colonization Officer who has been suspended from duty, has stated that he is currently unable to repay the said loan due to lack of income, and that he will settle the outstanding loan balance once the investigation is concluded and a final decision is reached (Annexure 06).

Part 2 : 88.00 Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• The number of training programs planned for the year 2023 ranges from 50% to 74% (Annexure 07), and corresponding points have also been obtained in the evaluation form of the Public Accounts Committee for the year 2023 (Annexure 08). • Although the audit opinion expressed in relation to the financial statements for the year 2023 was stated in the Auditor General's report as an unqualified (clean) opinion, it has been mistakenly recorded as a qualified opinion in the evaluation form of the Public Accounts Committee for the year 2023 (Annexure 09). • As a result, instead of receiving 15 points, only 10 points have been awarded, and it is noteworthy that the department has lost 5 points.
Eastern Provincial Department of Agriculture Part 1: 98.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General	• Now Action has taken to prepare the Internal Audit programme. • Now we have recovered the loss amount from the particular staff. (Annexure 1)
Part 2 : 81.00 The necessary action had not been taken to recover the loss caused to the Government or Provincial Council by the officers. Surcharges ordered to pay as per the Provincial Financial Rules had not been recovered. Performance agreements covering the entire staff had not been drafted or entered. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	• Now Action has taken to maintained the public complaint register • Human resource development plan has been prepared in the year of 2023. (Annexure 2) • Performance agreements covering the entire staff has been prepared in the year of 2023. (Annexure 3) • A senior officer of the institution has been appointed in the year of 2023(Annexure 4)

Eastern Provincial Department of Animal Production Part 1: 94.00 There had been instances where answering audit queries had been delayed for more than one month.	Necessary action has been taken to submit it at the appropriate time in the future
Part 2 : 86.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	Qualified opinion
Eastern Provincial Department of Buildings Part 1: 98.00 The balances in arrears exceeding 1 year had not been settled.	In 2024 the outstanding balance of the said officer, Mr. M. Udayakumar, was found to be Rs. 6,545.00 in the 2nd quarter has been fully settled in the 3rd quarter. The support documents are attached herewith.
Eastern Provincial Department of Rural Industries Part 1: 97.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations.	Action has already been taken to prepare the Internal Audit Programme and action will be taken to submit the copies of Internal reports to the Auditor General.
Part 2 : 83.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	Action will be taken to prepare final account in true and fair view
Eastern Provincial Department of Irrigation Part 1: 98.00	In the Committee on Public Accounts (COPA) current assessment for the year 2023, it was noted that the internal

Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	audit programme of our department had not been carried out at the beginning of the year. • However, in 2024 and 2025, proper audit plans were implemented and internal audit activities were carried out in all offices under our department. (Annexure – 01) • In accordance with the Management Audit Circular DMA/01 2025 dated 28th April 2025, an internal audit plan was prepared and during the relevant financial year, internal audits were conducted and reports were submitted for the Irrigation Engineer offices under our department, namely Pothuvil, Thambiluvil, Ampara, and the Irrigation Engineer offices under the Deputy Director of Irrigation office in Batticaloa, including Paddiruppu and Chenkalady. At the same time, certain deficiencies identified in these internal audit activities will be rectified and adequate action will be taken in 2026. (Annexure – 02)
Part 2 : 86.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion	• Although the audit opinion for the year 2023 was expressed as a qualified opinion, the financial statements for these years were efficiently managed due to the constructive actions taken by the Provincial Irrigation Department in 2024 and 2025. Furthermore, the deficiencies pointed out in the COPA Online Evaluation for the year 2023 have been rectified in 2024. • Moreover, the COPA Online Evaluation conducted by our department in 2024, Part 1 and Part 2 received 99 and 97 points respectively, achieving a total of 97 points. (Annexure 03) • Therefore, adequate measures are being taken to obtain an unqualified opinion for our department in the coming years. •

Eastern Provincial Department of Rural Development Part 1: 98.00 Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	Internal Audit unit has been established in 2024 & carrying the duties
Part 2 : 95.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	As per the General audit observation/opinion, this secretariat was given with qualified opinion. Already action was taken for remedial measures
Eastern Provincial Deputy Chief Secretary's Office (Planning) Part 1: 99.00 Staff had been attached/recruited exceeding the approved limit.	ICT cadre is entrusted with Deputy Chief Secretary -Personnel & Training as a Pool Cadre for entire province. Because of higher need to perform ICT related functions by this Secretariat, Chief Secretary distributed 01 cadre to this secretariat as an attachment. Arrangement was already made with MSD to approve this ICT cadre (01 No) under this Secretariat.
Part 2 : 95.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	- As per the General audit observation/opinion, this secretariat was given with qualified opinion. Already action was taken for remedial measures.
Eastern Provincial Road Passenger Transport Authority Part 1: 64.00 Staff had been attached/recruited exceeding the approved limit. All the staff members had not been assigned with their responsibilities in writing. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per	- An action had been taken to get the approval from Department of Management Service. All the documents have been submitted. Action will be taken to assign with staff members with their responsibilities in writing. - Action had been taken to submit Board of Survey 2023 report and conduct the recommendation of the board. - Action will be taken to confirm Ownership of the vehicle. Daily running chart and monthly summary of running chart of

the provisions in provincial financial regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Daily running charts and monthly summaries of running charts of fleet of vehicles had not been submitted for the Auditor General on regular basis. Condemned vehicles had not been disposed of within a period of less than 8 months after condemning. Log books on all vehicles were not maintained on up to date basis. Inventory was not maintained up to date basis. The Register on consumable goods was not maintained on up to date basis. Register of Losses had not been updated & maintained Register on counterfoil books had not been maintained on up to date basis. No proper delegation of financial authority had been done within the institution as per the provisions in Provincial Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that all transaction are checked by at least two officers. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual Budget of the year under review had not been	the vehicle has been maintaining. But, not submitted to Audit. Action will be taken to submit the document to auditor General. • Inventory book and consumable goods register are maintaining up to date. • Action will be taken to maintain counterfoil book register. • Action had been taken to delegation of function and communicated will among the staff. • Action had been taken to get the approval to Annual Budget before due date. • Action had been taken to prepare annual procurement plan. • Action had been taken to prepare internal Audit programme. • Action will be taken submit the Internal Audit Report. • Action had been taken to Conduct 4 AMC per year • Action will be taken to make in future
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approved before the due date. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. The required number of Audit and Management Committee meetings had not been held per year. There had been balances on Suspense Accounts carried over a period of 3 months. Ad hoc sub imprests exceeding approved limits as per provincial financial regulations were issued.	
Part 2 : 28.00 There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints. A methodology had not been formulated to monitor and evaluate the application of citizen/ client charter by the institution. The human resource	• Action had been taken to maintain the register and keep record information and send the reply to all complains. • Action will be taken to make functions at Citizen charter • Action had been taken to prepare Human Resource plan. • Action will be taken to make it correct. • Action will be taken to identify the main performance indicators in relation to the function. • Action had been taken to submit the Asset & Liabilities declaration.

development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. The institution had not identified three main performance indicators in relation to the functions of the institution. The directives/ recommendations issued by the Committee on Public Accounts had not been implemented. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities.	
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Eastern Provincial Pre School Education Bureau Part 1: 66.00 The Financial Statements in respect of year in review had not been submitted on or before due date. There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. Board of survey reports with regard to the year in review had not been submitted to the Auditor General as per the provisions in provincial financial regulations. No actions had been taken for the recommendations on excesses and shortages & other recommendations revealed by the Board of surveys. Documents to confirm ownership of all vehicles were not in possession. Log books on all vehicles were not maintained on up to date basis. Balances that are revealed by the findings of Bank Reconciliation Statements & should be adjusted, had not been adjusted within a period of one month as per Financial Regulations. Register of Losses had not been updated & maintained No proper delegation of financial authority had been done within the institution as per the provisions in Provincial Financial Regulations. Delegation of financial authority has not been adequately communicated within the institute Delegation of Authority had not been done so as to ensure that all	• Introduction • This report is submitted in view of the deficiencies and weaknesses identified in the COPA Online Evaluation Report for the fiscal year 2023. The institution has accepted the deficiencies identified and necessary corrective and preventive actions have been taken to rectify them and avoid them in the future. • Actions taken: ○ Financial schedule introduced to submit monthly and annual financial statements on • time ○ Bank Reconciliation is completed every month ○ Expenditures are monitored through Budget Control Register and Vote Ledger ○ All expenses are controlled with prior approval • Actions: ○ Audit Response System set up to respond within 7–14 days ○ All required reports are sent to Auditor General on time ○ Annual Internal Audit Plan prepared ○ Audit & Management Committee meetings are held quarterly ○ Vehicle Log Book Monitoring System introduced ○ Currently no vehicles belonging to our office have been allocated ○ Fixed Asset Register updated ○ Board of Survey recommendations are being implemented within 3 months ○ Delegation of Authority document issued ○ Financial limits clearly given to each officer
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transaction are checked by at least two officers. Annual action plan had not been prepared. Annual procurement plan had not been prepared. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. The required number of Audit and Management Committee meetings had not been held per year. Expenditure had been incurred exceeding the authorized limit	○ All expenses are made with the approval of both officers ○ Annual Action Plan and Procurement Plan prepared and approved ○ All procurement activities are carried out as per national guidelines ○ HR Development Plan prepared as per Public Administration Circular 02/2018 ○ Minimum 12 hours of training per year Provided ● • Performance Agreements introduced for all employees
Part 2 : 48.5 The website that is maintained by the institution does not provide an opportunity for the public to lodge complaints or to give commendations. A methodology had not been formulated to monitor and evaluate the application of citizen/client charter by the institution. A human resource plan drafted in keeping with the provisions of public administration Circular No 02/2018 dated 24th January 2018 was not available. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not been named for the preparation of human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of	● HR Development Plan prepared as per Public Administration Circular 02/2018 ○ Minimum 12 hours of training per year Provided ○ Performance Agreements introduced for all employees ○ Officer responsible for HR development appointed• ○ Online Complaint Management System is being developed ○ Monitoring Framework introduced for Citizen Charter ○ Monthly public opinion reports are being prepared ○ Asset and debt declarations are not being submitted ○ Annual Asset Declaration is being received from all officers ○ Compliance Register is being maintained ○ Violations of regulations are being reported to the relevant authorities ○ Monthly Progress Review Meetings are being held ○ Quarterly Performance Reports are being prepared ○ Performance is being monitored based on KPIs ○ Responsible persons and deadlines are being set for each activity ● The company is working hard to improve financial discipline, administrative efficiency and service quality. Necessary

training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities. The appropriate authority had not been informed by the Head of the institution about the relevant officers who have not submitted the Declaration of the Asset and Liabilities.	actions have been taken to resolve all the shortcomings pointed out and they will be fully rectified through continuous monitoring.
Eastern Provincial Housing Authority Part 1: 68.00 There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. Documents to confirm ownership of all vehicles were not in possession. Fixed assets register was not maintained up to date basis. Register of Audit queries was not maintained up to date basis. Register of Internal Audit queries was not maintained on up to date basis. The Register on debtors was not maintained on up to date basis. Register on counterfoil books had not been maintained on up to date basis. Financial and administrative rules had not been prepared relating to the authority as per the statutes. Annual Budget of the year under review had not been	• Action taken by the Institution to rectify the shortcomings/current status present position • Now we are answering reply for audit query within two weeks. • Carder approval has not been granted by the Department of Management Service and the Housing Authority operate with staff recruited and attached on ad hoc contract basis for a period of six months with the approval of Board of Directors and Hon Governor Eastern Province. ▪ FR71 Application is respect of creation of carder along with requisite document have been forward to Department of Management Service in

approved before the due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General. Copies of all the internal audit reports were not submitted to the Management Audit Department with effect from 01 August 2018 in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018. Copies of internal audit reports were not submitted to the Auditor General in terms of Provincial Financial Regulations. Expenditure had been incurred exceeding the authorized limits. Liabilities been made exceeding the balance remaining after the estimated expenditure was utilized during the year. It was observed that there had been some instances where total provisions provided for some expenditure items were saved totally. The revenue collected had not been directly credited to the revenue or not been remitted to the Revenue account within a period less than one month having maintained them in the deposit account.	order to obtain the approval to create the requisite carder for Eastern Province Housing Authority. Earlier the Department of Management Service. Sought requisite documents and further clarification with regard to creation of carder and it was furnished to the Department of Management Service. However, due to Corona pandemic and subsequence disruption of activities Eastern Province Housing Authority is yet to receive the approval for requisite cadre. • We do not own any vehicles. The vehicle currently in our possession belongs to the Ministry • Fixed Assets register was Maintained up to date. • Audit Query Register was Maintained up to date. • Internal Audit Query Register was Maintained up to date.
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	• This is a not carder approved office all of the staffs working in Contract basic therefore, there are no debtors here. • Register on counterfoil book was maintained on up-to-date basis. • Eastern Provincial Housing Authority Statue no.02 of 2013 • Heads of Expenditure for this Housing Authority will not be made in the budget. Estimates for capital as well as recurrent expenditure are made under the expenditure head of Road Ministry and an activity plan is in place for that is approved by the Finance Commission and then the Road Ministry releases the imprest to Eastern Province Housing Authority. This said estimates are shown in the Chief ministry estimate as well. • Internal Audit mechanism was not in force in our Housing Authority due to the fact that it was not feasible to appoint already employed officers since they are not experienced. Employed on ad hoc contract basis of Six months duration. At present have appointed suitable officer is Administrative Officer to function on oversee basis to fulfill this requirement. • Copies of all the internal audit reports were submitted to the Management Audit Department with effect, from 01 August 2018 in terms of Sub- section 40(4) of the National Audit Act No.19 of 2018. Copies of internal audit reports were submitted
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	to the Auditor General in terms of Provincial Financial Regulations. • Expenditure had been not exceeding the authorized budget limits. • Expected expenditure was increased during the year therefore liability increased for the year of assessment. • Durin the year of assessment some of the activities under the PSDG was not completed it was carried to the next year as continues work. due to the various reason like raining season, ect... • The revenue had been credited to the revenue account directly and its not deposit to the other account
Part 2 : 58.00 There was no register maintained to keep records of information provided/ not provided in response to the requests made by the public. There were no records maintained to document complaints received about not furnishing information required by the public and to provide explanations on action taken with regard to such complaints. The human resource development plan that had been prepared, did not ensure at least a minimum training opportunity of not less than 12 hours per year for more than 50% of the member of the staff. Performance agreements covering the entire staff had not been drafted or entered. A senior officer of the institution had not	• To provide necessary information to the public, collect complaints and information submitted to them and take action on them the register is maintained and maintained by R.T.I Officer. • A senior Officers was nominated to prepare the HR plan. Due to a lack of funds and the prevails situation crisis, we were unable to achieve the planned trainings. However, the target and achievement will be conformed in future.

been named for the preparation of human resource development plans and to implement capacity and skill development programmes. Out of the training opportunities planned, the extent of training opportunities granted, was less than 50%. The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion.	
Eastern Provincial Tourism Bureau Part 1: 89.00 There had been instances where answering audit queries had been delayed for more than one month. Staff had been attached/recruited exceeding the approved limit. The Register on debtors was not maintained on up to date basis. Register for cheques, money orders, etc. received were not maintained up to date basis. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.	• Proper procedures have now been implemented to ensure that all audit queries are responded to within the stipulated time period, and responses are currently being submitted on or before the due date. • Action has been taken to prepared and submitted FR 21 for the relevant approval. • The Register of Debtors has now been updated. • Relevant registers have now been properly updated and maintained. • Due to the lack of permanent staff, the internal audit programme could not be prepared. However, steps have been taken to prepare and implement the programme from the year 2026 onward.
Part 2 : 72.00 The audit opinion about the accounts of the institution had been a qualified opinion/disclaimed opinion/ an unfavorable opinion. All officers had not submitted their declarations of assets and liabilities.	• According to the Auditor General's Report, the audit opinion issued was a qualified opinion. Further, as the executive officers serving in the Tourism Bureau are functioning on cover-up duties, declarations of assets and liabilities have not been submitted to the Tourism Bureau.

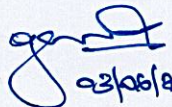
Eastern Provincial Co-operative Employees Commission**Part 1: 95.00**

The Financial Statements in respect of year in review had not been submitted on or before due date. Internal audit programme had not been prepared at the beginning of the year after consulting the Auditor General.

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- Two officers are working in the Accounts Branch of our department. One of them was on maternity leave until March 2024.
- Unlike other officers, she suffered from a spinal injury and was unable to report for duty from the beginning of 2024.
- So, The Financial Statement was prepared by other officers of the office. However, since they had no experience in this regard, they prepared it after seeking advice from officers from other offices.
- Therefor Our Financial Statements in respect of year had not been submitted on or before due date.
- An internal audit report is prepared quarterly every year. However, in 2023, it was mistakenly sent for approval before the National Audit Office consulted.
- Currently, the quarterly internal audit report is prepared and finalized only after being submitted for consultation by the National Audit Office.

Part 2 : 79.00

- In our Department Chief Management Service Officer had been appointed to preparation of human resource development plans and to implement capacity and skill development programmes.
- However, his name was not updated by mistake. However, his name has been updated and he has been able to perform the related duties now.
- The National Audit Office has mentioned an 'Unqualified' opinion on the financial statement for the year 2023.


03/06/2024